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California Property Tax

An Overview

January 1997

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Introduction

California Property Tax gives an overview of property tax assessment in California. It is designed to give readers a general understanding of California's property tax system. The pamphlet begins with a brief history of Proposition 13—since 1978, the foundation of California's property tax system. It then discusses the roles of key players in property tax assessment: California voters, the Legislature, the State Board of Equalization, and county assessors. It explains which types of property are subject to taxation and which are exempt, and discusses the issue of where property should be assessed. It also discusses the annual process of preparing the property tax rolls, the procedure for challenging an assessment, and the process for collecting property taxes. Finally, it covers the yield tax on timber.

Although this pamphlet is periodically updated, the laws concerning property tax assessment are continually modified. Therefore, we caution the reader to consult appropriate sections of the Revenue and Taxation Code and related codes in order to have the most current information.

We welcome your suggestions for improving this pamphlet. Please send your suggestions to:

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Note: *This pamphlet summarizes the law and applicable regulations in effect when the pamphlet was written, as noted on the cover. However, changes in the law or in regulations may have occurred since that time. If there is a conflict between the text in this pamphlet and the law, the latter is controlling.*

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Important Property Tax Dates

January 1, 12:01 a.m.	Lien date for all property.
March 15	Legal deadline for filing most exemption claims except homeowners', veterans', disabled veterans', church, and religious.
March 31	Legal deadline for filing church and religious exemption claims.
April 9	Board hearing to solicit input of interested parties on property tax matters and to address the Property Taxpayers' Advocate's annual report. (Sacramento)
April 10	Last day to pay second installment of secured taxes without penalty.
April 15	Legal deadline for filing homeowners', veterans', and disabled veterans' exemption claims. See December 10 below.
June 4	Board hearing to solicit input of interested parties on property tax matters and to address the Property Taxpayers' Advocate's annual report. (Culver City).
July 1	County assessor delivers completed assessment roll to the county auditor.
July 2 - September 15	Taxpayers file applications for reduction in assessed value with clerk of county board of supervisors.
September 2	Last day to pay unsecured taxes without penalty. (The statutory date is August 31, which falls on Sunday in 1997.)
December 10	Last day to pay first installment of secured taxes without penalty. Last day to file for homeowners', veterans', and disabled veterans' exemption to receive 80 percent of exemption.

Note: *For a complete list of significant dates, see Appendix 1, Property Tax Calendar.*

1. The Background of Property Taxes in California

Prior to 1912, the state derived up to 70 percent of its revenue from property taxes. The state no longer relies on property taxes as its primary source of funds; since 1933, the only property tax directly levied, collected, and retained by the state has been the tax on privately owned railroad cars. Currently, the state's principal revenue sources are personal income taxes, sales and use taxes, bank and corporation taxes, and a series of excise taxes. The State Board of Equalization administers sales and use taxes and excise taxes, while the Franchise Tax Board administers the personal income and bank and corporation taxes.

Today, it is California's counties, cities, schools, and special districts that depend on the property tax as a primary source of revenue. The property tax raised over \$19.3 billion for local government during 1994-95. These funds were allocated as follows: counties 19%, cities 11%, schools 52% (school districts and community colleges), and special districts 18%.

Proposition 13

On June 6, 1978, California voters overwhelmingly approved Proposition 13, the property tax limitation initiative. Proposition 13 was the taxpayers' collective response to dramatic increases in property taxes and a growing state revenue surplus of nearly 5 billion dollars. Proposition 13 rolled back most property assessments to 1975 market value levels and limited the property tax rate to 1 percent plus the rate necessary to fund local voter-approved bond indebtedness. Further, it generally limited future property tax increases to no more than 2 % per year on properties that were not involved in a change in ownership or did not undergo new construction.

After Proposition 13, county property tax revenues dropped from \$10.3 billion in 1977-78 to \$5.04 billion in 1978-79. As a result, many local governments were in fiscal crisis. Keeping local governments in operation the first two years following Proposition 13 required legislative "bailouts" to offset property tax revenue losses. A first-year stopgap measure costing \$4.17 billion in state surplus funds was necessary to directly aid local governments. A second-year bailout, a long term fiscal relief plan, cost the state \$4.85 billion.

Prior to 1978, real property was appraised cyclically, with no more than a five-year interval between reassessments. Since property values were systematically reviewed and updated, assessed values were usually kept at or near current market value levels. In contrast, Proposition 13 generally limits annual increases in assessed value to no more than 2 percent, except for property that changes ownership or undergoes new construction. Essentially, Proposition 13 converted the existing market value-based property tax system to an acquisition value-based system.

Disparities in Assessed Value

Under Proposition 13, similar properties can have substantially different assessed values based solely on the dates the properties were purchased. Disparities result wherever significant appreciation in property values has occurred over time. Long time property owners, whose assessed values generally may not be increased more than 2 % per year, tend to have markedly lower tax liability than recent purchasers, whose assessed values tend to approximate market levels.

As assessment disparities have become more pronounced, there has been heightened public and legislative interest in the long-term effects of Proposition 13. The issue of Proposition 13 and property taxes has been the subject of several proposals in recent legislative sessions. In 1990, Senate Resolution No. 42 established the Senate Commission on Property Tax Equity and Revenue to study and analyze the results of Proposition 13. The Senate Commission developed proposals for alternative methods of property taxation. Additionally, the Assembly Select Committee on Property Tax and Local Government Finance was created to examine the impact of Proposition 13. The committee was formed to address the potential impact of litigation involving challenges to the constitutionality of Proposition 13 (see below).

Court Challenges to Proposition 13

Immediately after Proposition 13 passed, its constitutionality was challenged. The California Supreme Court upheld the constitutionality of Proposition 13 in *Amador Valley Joint Union High School District v. State Board of Equalization* on September 22, 1978. The decision rendered in this case remained the highest judicial ruling on Proposition 13 until 1992, when the United States Supreme Court ruled, in *Nordlinger v. Hahn*, that Proposition 13 did not violate the equal protection clause of the United States Constitution. This ruling effectively ended speculation about whether the judicial system would ever overturn or modify Proposition 13. There is little doubt now that any further modification to Proposition 13 will be made only by the voters.

2. The Role Of Voters and The Legislature

Together, the electorate and the Legislature of California have reshaped the administration of property taxes since 1978. Constitutional Amendments, both voter-initiated (Initiative Constitutional Amendments) and Legislature-initiated (Assembly or Senate Constitutional Amendments), have established fundamental changes. Meanwhile, Legislative measures have interpreted, clarified, and implemented the constitutional provisions.

Provisions of Proposition 13

Voters accomplished the most significant change in the taxation of property in California when they approved Proposition 13 in 1978. This initiative added four primary features to the California Constitution:

1. Limits the tax on property to 1 percent of its taxable value plus the rate necessary to pay off voter-approved indebtedness.
2. Requires that property be valued as of the 1975 lien date, or as of the date the property changed ownership or was newly constructed. It further provides for an annual adjustment for inflation, as measured by the change in the California Consumer Price Index, but not to exceed two percent.
3. Prohibits both the state and local governments from imposing any new ad valorem taxes on real property or imposing any sale or transaction taxes on the sale of real property.
4. Requires a two-thirds vote in each house of the Legislature to increase or impose state taxes and approval of two-thirds of the qualified electorate to increase or impose special taxes.

Since the passage of Proposition 13, the Legislature and the voters have continued to alter, interpret, and implement the property tax laws.

3. The Role of the State Board of Equalization

The State Board of Equalization was established in 1879 by constitutional amendment. Its original purpose was to regulate county assessment practices, equalize county assessment ratios, and assess properties of railroads. Since its creation, the Board's duties have progressively expanded. In addition to its property tax responsibilities, the Board currently administers a variety of state and local business tax programs. The Board consists of five elected members; four members are elected from legislatively defined districts, while the fifth member, the State Controller, is elected at-large and serves in an *ex officio* capacity.

The Need for Uniform Assessments

While the county assessor determines the value of locally assessable property for taxation purposes, the Board has a vested interest in the valuation by virtue of its constitutional responsibility to promote uniformity in property assessments throughout the state. Uniformity is important both within and among counties for a number of reasons:

- Cost-sharing provisions for funding public schools require the state to make up the difference between revenue guarantees and the amount actually allocated from property tax proceeds. Underassessments increase the required state subvention from the general fund.
- Local agencies are constitutionally limited to the tax rate they can apply to property. Assessments at less than full taxable value deny local governments their fair share of revenues.
- The veterans' and homeowners' exemptions have limits on the amount exempted. Assessments at less than full taxable value increase the value of the exemption beyond the amount intended by law.
- The Board assesses public utilities and other inter-county properties and allocates values to each county on a uniform basis. A proper allocation depends on consistency among all counties. If a county assesses at a level below the legal requirement, then the state assessees pay a higher proportion of property taxes to support local government.
- If a taxing agency operates in more than one county, a county assessing at less than full taxable value causes the taxpayers in the remaining counties to bear a heavier tax burden.

The Board's Property Tax Divisions

The Board's property tax functions are administered by three divisions: Assessment Standards, Valuation, and Timber Tax. Each division's role in the administration of property tax is described on the following pages.

Assessment Standards Division

The Assessment Standards Division is responsible for promoting statewide compliance and uniformity in county assessment procedures and practices. This is accomplished through the following activities.

Assessment Practices Surveys

The Government Code requires that at least once each five years, the Board shall survey each county assessor's office. The purpose of the survey is to determine the adequacy of the procedures and practices the county assessor uses in valuing property and to evaluate the assessor's performance of mandated duties. The survey concentrates on statutory mandates and revenue-related issues.

The surveys are conducted as follows. For each county, Board staff conducts an audit of the assessor's procedures and practices. The staff then publishes an assessment practices survey report which summarizes the staff's findings and includes recommendations and suggestions for improvement.

In addition, each year the staff performs appraisal samples of five county assessment rolls. In each case, a statistically representative sample is drawn from the county assessment roll. Board staff audit and appraise each property in the sample and compare the results to the assessor's values. The results are expanded to determine whether the total assessment roll is in compliance with statutory standards. Two of the 10 largest counties are sampled each year. Three smaller counties are selected for sample based on (1) serious problems noted in the assessment practices survey report or (2) random selection.

Special Topic Surveys

The Board periodically publishes "special topic" surveys on statewide assessment practices. The surveys focus on specific subject areas or major issues that have significant impact on local property taxation. These surveys are conducted when needed. To date, surveys have been conducted on Land Conservation Act properties, oil and gas properties, new construction, changes in ownership, mobilehomes, possessory interests, assessment appeals, audit procedures, confidentiality of assessor's records, and Section 11 and PERS properties.

Property Tax Rules

The Board is required to prescribe rules and regulations to govern assessors and local boards of equalization. The Board's Property Tax Rules are codified in Title 18 of the California Code of Regulations. These rules are adopted to clarify statutes relating to assessment principles and procedures.

Assessors' Handbook

The Assessors' Handbook is comprised of 35 instructional manuals on various assessment and appraisal topics, including annually revised building cost estimating

guidelines. Individual manuals are periodically updated to reflect legislative changes and revisions in appraisal and assessment systems. A list of Handbook sections may be found in Appendix 3.

Property Tax Exemptions

The Board prevents multiple claims for the homeowners' exemption by acting as a statewide clearing-house. The Board has a direct role in administering the welfare exemption, which exempts property used exclusively for religious, hospital, scientific, or charitable purposes and owned and operated for those purposes by qualifying nonprofit organizations. The Board must review all claims for the welfare exemption, and the exemption cannot be granted unless the Board recommends approval. The Board also advises assessors and prescribes forms for administration of all other property tax exemptions.

Appraiser Training and Certification

Property appraisers employed by assessors must meet certain minimum qualifications and hold an appraiser's certificate issued by the Board. In order to retain an appraiser's certificate, appraisers must complete a specified number of hours of training per year. The Board provides training at various sites throughout California and monitors the yearly training requirements. The Board currently offers approximately 15 classes on various appraisal topics, as well as periodic workshops on specific assessment issues.

Letters to Assessors

Letters to assessors are advisory letters issued to all assessors and interested parties. Typically, the letters provide staff interpretations of rules, laws, and court decisions, or general information relating to property tax assessment. The Board also responds to individual inquiries from assessors, legislators, taxpayers, and the business community, as well as letters written to the Governor on property tax issues.

Legal Entity Ownership Program

This program's goal is to discover changes in ownership and/or control of legal entities and to inform the appropriate assessors of the need to reappraise real property owned by such legal entities.

Clearing-house Programs

The Board monitors claims for relief under Proposition 58 (parent/child transfers), Proposition 60 and 90 (persons over 55), Proposition 110 (disabled persons), and Proposition 3 (eminent domain properties).

Forms

The Board prescribes many types of forms for use by assessors, such as business property statements, exemption claim forms, and change in ownership forms. Assessors may make limited rearrangements of the forms to meet their processing needs, but they must submit such rearranged forms for Board review and approval.

Valuation Division

State Assesseees

The California Constitution requires the Board of Equalization to annually assess property, except franchises, owned or used by regulated railway, telegraph, or telephone companies, car companies operating on railways in the state, and companies transmitting or selling gas or electricity. It also requires the Board to annually assess pipelines, flumes, canals, ditches, and aqueducts lying within two or more counties. Except for the railway car companies (see Private Railroad Car Tax below), the assessed values are allocated to the counties and other local tax jurisdictions. The taxes are levied and collected in the same manner as for county-assessed properties. State-assessed property is assessed at its fair market value or full value as of 12:01 a.m. January 1.

Tax-Rate Mapping Program

A tax-rate area number is assigned to each geographical area in the state with a different distribution of revenues among taxing jurisdictions. The Board maintains this program in order to allocate the value of railroad properties and nonoperating, nonunitary properties of other state assesseees to their appropriate taxing jurisdictions. County auditors also use these tax rate areas to allocate property tax revenues to the appropriate taxing jurisdictions.

Private Railroad Car Tax

The Board performs the entire assessment function, including appraisal and tax collection, for privately owned railroad cars.

Timber Tax Division

The Timber Tax Division registers timber owners, provides tax returns, conducts verification audits, and reviews harvest operations. The division also provides timberland values to county assessors.

Property Taxpayers' Advocate's Office

The Property Taxpayers' Advocate is a Board-appointed position that is responsible for implementing The Morgan Property Taxpayers' Bill of Rights. The advocate reviews, from the point of view of a taxpayer, the effectiveness of the Board's operating divisions and the county assessors in providing clearly-written informational materials to property taxpayers; prompt and adequate resolution of inquiries,

complaints, and other problems; and identification of areas of recurring conflict between taxpayers and property tax assessment officials. The advocate issues a formal annual report on property tax matters affecting taxpayers' rights, and the Board annually holds a public hearing to address the advocate's report and related property tax issues.

In addition to establishing the position of Property Taxpayers' Advocate, the Property Taxpayers' Bill of Rights provides other measures designed to promote the fair administration of the property tax. For example, Section 5909 of the Revenue and Taxation Code provides that, where a taxpayer's failure to report information or pay amounts of tax that directly results from the taxpayer's reasonable reliance on a written ruling from the county assessor as to the property tax consequences of an actual or planned transaction, the taxpayer is relieved of penalties or interest that would otherwise have accrued.

4. The Role of the County Assessor

The county assessor, an elected official, is governed by the state constitution, the laws passed by the Legislature, and the rules adopted by the State Board of Equalization. An individual county government does not control the county assessor's tasks.

Annual Assessments

The assessor must annually assess all taxable property in his/her county, except for state-assessed property, to the person owning, claiming, possessing, or controlling it on January 1. The duties of the county assessor are to discover all assessable property, to inventory and list all taxable property, to value the property, and to enroll the property on the local assessment roll.

The county assessor's primary responsibility is to determine annually the full taxable value of each property so that each owner is assured of paying the proper amount of property tax for the support of local government.

Local Property Tax Roll

The assessed value determined and enrolled by the county assessor is multiplied by the appropriate tax rate to form the basis of the current year's tax bill. The maximum tax rate is 1 percent plus the amount necessary to make annual payments due on general obligation bonds or other indebtedness incurred prior to July 1, 1978 and any bond indebtedness for the acquisition or improvement of real property approved by a two-thirds majority of voters on or after July 1, 1978. The collection of these taxes and their allocation to the appropriate taxing jurisdictions are functions of the county tax collector and the county auditor, respectively. Like the county assessor, these officials operate under state law.

5. Taxable Property

All property is taxable unless otherwise provided for in the California Constitution or the laws of the United States. Property is defined as all matters and things, real, personal, and mixed, capable of private ownership.

Real Property

Real property is defined as:

- The possession of, claim to, ownership of, or right to the possession of land.
- All mines, minerals, and quarries in the land, all standing timber whether or not belonging to the owner of the land, and all rights and privileges appertaining thereto.
- Improvements—defined as all buildings, structures, fixtures, and fences erected on or affixed to the land, and all fruit, nut bearing, or ornamental trees and vines, not of natural growth, and not exempt from taxation, except date palms under eight years of age.

Personal Property

Personal property is defined as all property except real property. Personal property is either tangible or intangible. Generally, all tangible personal property is taxable except where specific exemptions are provided. Tangible personal property is any property, except land or improvements, that may be seen, weighed, measured, felt, or touched, or which is in any other manner perceptible to the senses.

Examples of taxable tangible personal property include portable machinery and equipment, office furniture, tools, and supplies. Examples of nontaxable tangible personal property are household goods and personal effects, noncommercial boats worth \$400 or less, and goods held for sale or lease in the ordinary course of business (inventories).

Examples of nontaxable intangible property include notes, debentures, shares of capital stock, solvent credits, bonds, deeds of trust, mortgages, liquor licenses, insurance policies, club memberships, and copyrights.

The classification of property as either real property or personal property is significant because the tax assessment procedures vary depending on the type of property.

- The Legislature may either exempt personal property from taxation or provide for differential taxation. The Legislature does not have this power over real property.
- Personal property is not subject to Proposition 13 value limitations.
- Special assessments are not applicable to personal property.

Possessory Interests

Private interests in publicly owned lands, known as possessory interests, are also taxable. A possessory interest is an independent and durable interest in real property that exists as a result of possession, exclusive use, or a right to possession or exclusive use of land and/or improvements unaccompanied by either ownership of the land in fee simple or a life estate in the property. A possessory interest becomes taxable when the interest is held in nontaxable publicly owned real property. There is no possessory interest tax placed on the use of publicly owned personal property.

Examples of taxable possessory interests include permitted use of U.S. Forest Service property such as ski resorts, stores, and cabins; harbor leases; boat-slips at public marinas; tie-downs at public airports; grazing land permits; employee housing on tax-exempt land; and mineral rights in public lands.

Properties Owned by Local Governments Outside Their Boundaries

Properties that are owned by local governments but located outside their boundaries are taxable under Section 11 of Article XIII and Article XIII A of the California Constitution if the property was taxable when it was acquired by the local government. Each year, the lowest of the following three values is enrolled: the current market value, the factored base year value, and the Phillips Factor value (the 1966 or 1967 value multiplied by the current Phillips Factor).

Property Not Covered by Proposition 13

Proposition 13 did not affect the assessment of all property. Properties not affected by Proposition 13 fall into three general categories:

- Personal Property
- Properties whose valuation method is otherwise prescribed by or pursuant to the California Constitution, such as, timberlands.
- Utilities, railroads, and other properties assessed by the State Board of Equalization.

6. Property Tax Exemptions

The State Constitution provides for a variety of full and partial exemptions. The Legislature has unlimited authority to provide for exemption of any kind of personal property, but the Legislature cannot exempt real property except for specific authorizations provided by the Constitution.

Following is a brief discussion of some of the major property tax exemptions in California. Please note that issues regarding many of these exemptions are complex; the assessor's office should be consulted for detailed requirements regarding exemptions.

Personal Effects

Household furniture, hobby equipment, and other personal effects are exempt. This exemption does not include vehicles, aircraft, or boats, nor does it apply to any property used for a trade or business. No filing is required.

Intangible Personal Property

All forms of intangible personal property are exempt; no filing is required. Examples of intangible personal property include cash, bank accounts, mortgages, stock certificates, and similar intangibles.

Homeowners' Exemption

The Constitution requires a \$7,000 reduction of taxable value for qualifying owner-occupied homes. The Legislature may increase the amount of this exemption but has not done so. The state reimburses local agencies for the loss in property tax revenue. The homeowner must make a simple one-time filing for the exemption.

Business Inventory

Personal property held for sale or lease in the ordinary course of business is exempt. "Business inventory" includes merchandise held for sale or lease, animals used in the production of food or fiber, and incidental supplies passed on to the customer. The exemption does not include property in use on the lien date (except animals) or ordinary supplies. No filing is required, but assessor may audit to verify the property qualifies.

Church Exemption

Land, buildings, and personal property used exclusively for religious worship are exempt. The exemption does not include excess property or property used for purposes other than religious worship. This exemption requires annual filing.

Welfare Exemption

The welfare exemption includes property owned, irrevocably dedicated to, and used for religious, hospital, scientific, and/or charitable purposes. Annual filing is required, and the claim requires approval by both the Board of Equalization and the county assessor.

Veterans

The Constitution provides a \$40,000 exemption on the principal place of residence for veterans with specified disabilities or a \$100,000 exemption for totally disabled veterans, or the unmarried surviving spouse of the veteran. A one-time filing is required. These exemptions may be raised to \$60,000 and \$150,000 respectively depending on income (this requires annual filing). A \$4,000 exemption is available for veterans who have less than \$10,000 in total assets (annual filing required).

Crops, Trees, and Vines

Growing crops are exempt (no filing required). Grapevines are exempt for the first three years and orchard trees are exempt for the first four years. Standing timber is exempt but is taxed when harvested (see Chapter 12, *Timber Yield Tax*).

Other Examples of Exempt Properties

Listed below are some other types of properties that are fully or partially exempt. Some of the exemptions require filing, and there are restrictions on the use of the properties in some cases.

Aerospace museums	Historical aircraft
Livestock (most)	Burial plots
Nonprofit colleges and schools	Large vessels and low-valued boats
Free libraries and museums	Art gallery displays

7. Other Property Tax Relief Measures

The State Constitution provides for a variety of tax relief measures which the Legislature has implemented as California property relief programs. The issues and qualifications regarding these programs are complex, and claim forms must be filed to obtain the relief. The assessor's office should be contacted for claim forms and detailed requirements regarding these programs.

Disabled New Construction Exclusion

If the modification of an existing structure is for the purpose of making the structure more accessible to a physically-disabled person, the new construction may be excluded from reassessment. Claims for this exclusion must be filed with the county assessor.

Disaster Relief

The taxable value of properties that have been substantially damaged or destroyed by a natural disaster may be reassessed to reflect the damage. The reduced value remains until the property is fully repaired, restored, or reconstructed. Then the factored base year value will be restored. The repair, restoration, or reconstruction will not be considered new construction as long as it is substantially equivalent to the property prior to the damage or destruction.

- The taxable value of property which is substantially damaged or destroyed in a Governor-declared disaster may be transferred to comparable replacement property that is located within the *same* county and which is acquired or newly constructed within three years after the disaster.
- The taxable value of property which is substantially damaged or destroyed in a Governor-declared disaster may be transferred to a qualified replacement property located within *another* county, provided that the replacement property is located in a county that has adopted an ordinance that allows such taxable value transfers. This is effective for disasters that occurred on or after October 20, 1991. Contra Costa, Los Angeles, Modoc, San Francisco, and Solano Counties have adopted ordinances accepting transfers of base year value under this program.

Eminent Domain

The taxable value of property may be transferred to a comparable replacement property if the person acquiring the real property has been displaced from property by eminent domain proceedings, by acquisition by a public entity, or by governmental action which resulted in a judgment of inverse condemnation. The replacement property does not have to be located in the same county as the taken property.

Over 55/Disabled Citizens Relief

Persons over the age of 55 or physically-disabled persons may transfer the taxable value of their principal residence to any replacement dwelling of equal or lesser value located within the *same* county and that is purchased or newly constructed within two years of the sale of the original property.

The taxable value may be transferred to a qualified replacement property located within *another* county provided that the replacement property is located in a county that has adopted an ordinance to allow such taxable transfers. Alameda, Kern, Los Angeles, Marin, Modoc, Monterey, Orange, San Diego, San Mateo, Santa Clara, and Ventura Counties have adopted ordinances allowing transfers under this program. Claims must be filed with the county assessor within three years of the acquisition or completion of construction of the replacement property. There is a January 1, 1999 sunset on intercounty transfers unless the Legislature enacts an extension. Counties may opt to cancel an ordinance.

Parent-Child Exclusion

The purchase or transfer of a principal residence or the first \$1 million of other real property between parents and children is not subject to reassessment provided a timely claim is filed. Claims for this exclusion must be filed with the county assessor within certain time limits. This exclusion also applies to transfers between grandparents and grandchildren when both qualifying parents are deceased.

8. Where Property Is Taxed

Real Property

Real property, interests in real property, and taxable possessory interests are taxable in the county where they are located, irrespective of the owner's residence. If a parcel of real property spans more than one revenue district, the portion lying within each district is taxable in that district.

Personal Property

Tangible personal property is taxable where it has established "permanent situs," irrespective of the owner's residence. The only exception is personal property belonging to members of the armed services. Some types of personal property do not have a fixed situs and are movable; as a result, determining permanent situs is dependent on a number of factors including the type of property, the way the property is typically used, and the property owner's residence.

Vessels and Aircraft

Private aircraft are taxed at the location of the airport or hangar where they are usually kept. Commercial certificated aircraft are taxed on an apportioned basis in each county to which flights are made. Vessels are generally assessed where they are habitually located. A small boat not habitually kept at a mooring, but lifted from the water and trailered to the owner's residence or other location, is taxed at the location where it is usually kept.

9. The Assessment Process

Annual Assessments

Annually, whoever owns taxable property on January 1 (the lien date) becomes liable for a tax calculated at 1 percent of the “taxable” value of the property. Article XIII A of the Constitution (Proposition 13) also permits adding to the 1 percent tax rate, a rate needed to pay interest and redemption charges for voter-approved indebtedness. Such additional rates will vary from area to area throughout the state. Statewide, the average total tax rate approximates 1.06 percent.

Change in Ownership and New Construction

The assessed value for most property taxed under Article XIII A is the prior year’s assessed value adjusted for inflation a maximum of 2 percent. However, if there has been a change in ownership or completed new construction, the new assessed value will be the market value of the property that changed ownership or was newly constructed. Such property will also be assessed on the supplemental roll.

Supplemental Assessments

The supplemental roll provides a mechanism for placing reappraisals under Article XIII A into immediate effect, rather than waiting for the next January 1. The increase (or decrease) in assessed value resulting from the reappraisal is reflected in a prorated assessment (the supplemental assessment) that covers the portion of the fiscal year remaining after the date of change in ownership or completed new construction. The supplemental assessment statutes apply to any property subject to Article XIII A that has undergone a change in ownership or completed new construction since July 1, 1983.

For changes in ownership or completed new construction occurring between January 1 and May 31, two supplemental assessments are issued. The first covers the portion of the current fiscal year remaining after the date of the event; the second covers the ensuing fiscal year in its entirety.

Supplemental assessments do not affect exemptions for which the assessee is otherwise eligible. If granted, the exemption is applied to the amount of the supplemental assessment.

10. The Appeal Process – Local Equalization

The assessor must reassess real property whenever there is a change in ownership or completed new construction. In addition, the assessor may change the assessed value of a property to recognize a decrease in value, to correct an error, or to enroll an escaped assessment. Except for changes in assessment due to annual adjustments for inflation, assessors must notify property owners whenever their assessments of real property are increased. The notifications are sent on or before the date the assessment roll is completed, generally July 1. Personal property is reassessed annually. Notification of personal property assessments is not required.

Appeal Rights

Property owners can appeal the value of the property appearing on the regular assessment roll by filing an application for change in assessment with the board of supervisors or assessment appeals board between July 2 and September 15. Assessments made outside the regular assessment period (supplemental assessments and escape assessments) must be appealed within 60 days after the date the notice of change in assessment is mailed.

Informal Discussion with Assessor

Often, a taxpayer's first step in challenging an assessment is simply to discuss the matter informally with the assessor's office. The taxpayer should request an explanation of how the assessment was determined, and the assessor should be made aware of any facts that may affect the value of the property.

Administrative Hearing

The first formal level of appeal is to the board of supervisors sitting as a county board of equalization, or to the assessment appeals board if the county has created one or more of these boards. Appeal applications can be obtained from either the clerk of the county board of supervisors or the assessor's office. Some counties use hearing officers for certain appeals.

The hearing before the board is an administrative hearing, so the taxpayer does not need legal counsel. As a general rule, the property owner has the burden of proving that the assessor has improperly valued the property. However, when the property is an owner-occupied single-family dwelling, the burden falls on the assessor to prove that the property was valued correctly.

If the taxpayer wants a written explanation of the board's or hearing officer's decision, a "Findings of Fact" should be requested prior to the commencement of the hearing. Findings, and a transcript, are usually necessary when a taxpayer seeks judicial review of an adverse decision.

Court Appeal

If an appeal is denied, recourse is to the courts, but only under certain circumstances. Generally, the court will only hear a case for the following reasons: arbitrariness, lack of due process, abuse of discretion, failure to follow standards prescribed by law (e.g., using an erroneous method of valuation), or other questions of law. The court will not receive new evidence of value; the court will only review the record of the hearing before the county board. If it finds that the county board's decision is supported by credible evidence, it will uphold the board.

Taxpayers must exhaust their administrative remedies before seeking judicial relief. This includes filing an assessment appeal with the assessment appeals board and a claim for refund of taxes with the county board of supervisors. An action against an assessor's office must be filed in superior court within six months after the claim for refund is denied; however, if the county board has not acted on the claim for refund within six months, the taxpayer may consider the claim to be denied and file the suit within the next six months.

11. Tax Collection

Secured Roll

The county tax collector is responsible for preparing property tax bills. Bills for the regular secured assessment roll are mailed by November 1 and are due in two equal installments. The first installment is due November 1 and becomes delinquent December 10. The second installment is due on February 1 and becomes delinquent April 10.

If taxes are not paid by the delinquent date, a 10 percent penalty attaches. The property is declared tax-defaulted if taxes remain unpaid at the time fixed in the publication of notice of impending default. Monthly penalties of 1.5 percent are added to the unpaid taxes. The property owner has the right to redeem the property by paying the taxes, penalties, and costs within five years of the date the property becomes tax-defaulted. If the property is not redeemed within five years, the property becomes subject to the power of sale and will be sold at public auction or acquired by a public agency.

Unsecured Roll

Property taxes on the unsecured roll are due in one payment. They are due on January 1 and become delinquent August 31*. The property tax rate on unsecured property is based on the previous year's secured property tax rate. Property on the unsecured roll is primarily tenant-owned personal property and fixtures, such as office equipment and machinery, boats, aircraft, and possessory interests.

To collect delinquent property taxes on the unsecured roll, the tax collector may either seize and sell the property, file suit for taxes owed, seek a summary judgment against the assessee, or file a certificate of lien.

Supplemental Roll

Taxes on the supplemental roll are due on various dates depending on when the tax bill is mailed. If the bill is mailed between July 1 and October 31, taxes become delinquent on the same days as the regular secured roll (December 10 and April 10). If the bill is mailed between November 1 and June 30, the first installment becomes delinquent on the last day of the month following the month the bill was mailed and the second installment becomes delinquent the last day of the fourth month following the month in which the first installment becomes delinquent.

Delinquent supplemental assessments are declared in default if the second installment is delinquent at the time fixed in the publication of notice of impending default. A delinquency in supplemental tax leads to default of the entire property, even though "regular" taxes have been paid. Monthly penalties of 1.5 percent accrue and the property is subject to the power of sale after five years.

** August 31, 1997 is a Sunday and September 1 is a holiday, so the effective date for 1997 is September 2.*

12. Timber Yield Tax

Forest Taxation Reform Act

The Z'berg-Warren-Keene-Collier Forest Taxation Reform Act (Chapter 176, Statutes of 1976), imposed a timber yield tax and a timber reserve fund tax on every timber owner of felled or downed timber in this state. The timber reserve fund tax was rescinded on January 1, 1983.

The Board's Role

The Board's Timber Tax Division has the responsibility for administering this tax program. The division has two principal duties: (1) to develop value schedules for timber, and (2) to register taxpayers, receive and allocate tax payments to the appropriate counties, audit accounts, and ensure compliance with the act.

Timber Advisory Committee

The Timber Advisory Committee, established in accordance with the requirements of the 1976 Act, assists the Board in the setting of harvest schedules. It consists of a representative of the Board of Equalization, five assessors, one representative for large timber interests and one for small timber interests, and a representative from the State Board of Forestry.

This act changed the existing system of taxing both timber and land on which timber is growing. Beginning with the 1977-78 fiscal year, land which is primarily devoted to growing and harvesting timber is zoned for a minimum 10-year period as timberland production zone (TPZ) and valued for property tax purposes on the basis of its use for timber production. Timberland value schedules were set by the State Board of Equalization at three-year intervals through fiscal year 1984-85, and thereafter modified annually according to a revised formula. Timber is not subject to annual ad valorem taxation but is taxed at the time of its harvest, based upon harvest value schedules for the location of harvest.

Adjustments to the timber tax rate must be made to keep it consistent with the rate used for ad valorem taxation. From 1982 to 1996, the timber yield tax rate has been 2.9 percent.

"Timber" means trees of any species including Christmas trees but does not mean nursery stock. Taxable operations include harvesting for fuel, wood, poles, pilings, and split products, as well as for logs.

13. Timber Yield Tax Appeals

Informal Appeal

A timber owner who disagrees with a conclusion shown by an audit report can pursue one or more of the following sequential steps:

1. Review of and discussion of the audit findings with the auditor.
2. Discussion with the auditor's supervisor.
3. Discussion with the Chief of the Timber Tax Division or an assistant as appointed.

Formal Appeal

These three steps would precede actual billing of the tax. The appeal may be continued after receipt of the Notice of Determination by filing a Petition for Redetermination within 30 days of the mailing of the Notice of Determination. Petitions for Redetermination are scheduled for conference conducted by a member of the Board's legal staff and/or the Board of Equalization. One or more parts of an audit may be adjusted during any one of the discussions or hearings.

The Board may grant or deny the petition or instruct that the tax be redetermined. A redetermination is payable when received and becomes final 30 days after issuance. The final step involves payment of the redetermination, filing a claim for refund, and asking for relief through the courts.

Glossary

Ad Valorem Property Tax

A tax imposed on the basis of value.

Assessed Value

The taxable value of a property against which the tax rate is applied.

Fair Market Value or Full Cash Value

The amount of cash or its equivalent which property would bring if exposed for sale in the open market under conditions in which neither buyer nor seller could take advantage of the exigencies of the other and both with knowledge of all of the uses and purposes to which the property is adapted and for which it is capable of being used and of the enforceable restrictions upon those uses and purposes.

Full Value

Full value means fair market value, full cash value, or such other value standard as is prescribed by the Constitution or in the Revenue and Taxation Code under the authorization of the Constitution.

Lien Date

12:01 a.m. on January 1 preceding the fiscal year for which taxes are collected; the time when the taxes become a lien on property and the time as of which property is valued for tax purposes.

Personal Property

All tangible property except real estate. See "real property" also.

Possessory Interest

The taxable private beneficial use and enjoyment of nontaxable publicly owned real property, as such property is defined in Section 104 of the Revenue and Taxation Code, and in taxable publicly owned real property subject to the provisions of Sections 3(a), (b) and 11 of Article XIII of the Constitution.

Real Property

Real estate or real property includes:

- a. The possession of, claim to, ownership of, or right to the possession of land.
- b. All mines, minerals, and quarries in the land, all standing timber whether or not belonging to the owner of the land, and all rights and privileges appertaining thereto.
- c. Improvements.

Roll

A listing of all assessable property within the county. It identifies the property, the owner (if known), and the assessed value of the property. Every year the county assessor must prepare two separate and distinct rolls: the "Regular Assessment Roll (Section 601 Roll)," and the "Supplemental Assessment Roll."

Regular Assessment Roll (Section 601 Roll):

There are two parts to the "Regular Assessment Roll:"

1. The "Local Roll," which lists all property assessed by the county; it is divided into at least two parts:
 - a. The "Secured Assessment Roll," which contains state assessed property and locally assessed property the taxes on which are adequately secured by a lien on the real property.
 - b. The "Unsecured Assessment Roll," which contains property that is not secured to or a lien against real property. It consists largely of business personal property owned by tenants.
2. The "Board Roll," which lists all property that the State Board of Equalization is required to assess. This roll is prepared by the Board and delivered to the county auditor. It is considered part of the secured roll.

Supplemental Assessment Roll:

The Supplemental Assessment Roll contains a listing of all property that has undergone a change in ownership or experienced new construction.

The amount of each supplemental assessment is the difference between the property's new base year value, determined as of the date of change in ownership or completion of new construction, and the existing taxable value.

Secured Tax Rate

The rate expressed as a percentage of assessed value at which property on the secured roll must be taxed in order to yield the budgeted receipts from taxes extended on this roll. However, taxes on real property cannot exceed 1 percent of its taxable value plus an amount to pay the interest and redemption charges on any debts approved by voters prior to June 6, 1978, or debts approved by a two-thirds vote of the qualified electors after that date.

Severance Tax

A tax on mineral or forest products at the time they are removed or severed from the soil; usually regarded as a form of property taxation.

State Assesseees

Assesseees of property assessed by the State Board of Equalization on the board roll.

Supplemental Assessment

A property tax levy made in accordance with Chapter 3.5 of Part .5 of Division 1 of the Revenue and Taxation Code. Supplemental assessments are levied whenever a property, or a portion thereof, changes ownership or experiences new construction.

Taxable Value

For real property subject to Article XIII A, the base year full value adjusted for inflation for any given lien date as required by law, or the full cash value for the same lien date, whichever is less.

Unsecured Tax Rate

Previous year's secured property tax rate.

Yield Tax

The tax on harvested timber; a form of severance tax based on the value of the timber where and when it is cut.

PROPERTY TAX CALENDAR*

JANUARY

Authority	Specified Date	Interested Parties	Act Required
§§722, 2192, and 11492 Rev. & Tax. Code	January 1	State assessees, property owners, and private railroad car owners	Lien of taxes attaches as of 12:01 a.m. on all taxable property.
§2901 Rev. & Tax. Code	January 1	Property owners	Taxes on unsecured roll due.
§647 Rev. & Tax. Code	January 1	Cities and districts	Make request to assessor for certified copy of secured roll.
§278 Rev. & Tax. Code	January 1	Assessors	Mail annual notice and/or claim form for the disabled veterans' exemption to disabled veterans.
§441 Rev. & Tax. Code	January 1	Property owners	File property statement, if required, with assessor before 5 p.m. on last Friday in May, or within time appointed by assessor.
§255(a) Rev. & Tax. Code	January 1	Cemeteries Colleges Exhibitors Free public libraries Free museums Public schools	First day to file affidavit and claim for exemption with assessor.
§255(d) Rev. & Tax. Code	January 1	Churches and Churches with schools	First day to file affidavit and claim for Church or Religious exemption with assessor before 5 p.m. on April 1.
§255(c) Rev. & Tax. Code	January 1	Owners of documented vessels	First day to file affidavit for classification as documented vessel before 5 p.m. on April 1.
§255(c) Rev. & Tax. Code	January 1	Owners of historical aircraft	First day to file affidavit and claim for exemption with assessor before 5 p.m. on April 1.
§255 Rev. & Tax. Code	January 1	Homeowners and Veterans and Disabled Veterans	First day to file affidavit and claim for exemption with assessor before 5 p.m. on April 15.
§987 Rev. & Tax. Code	On or before January 1	State Board of Equalization	Announces factor for valuing taxable municipally-owned land.
§§731 and 732 Rev. & Tax. Code	Between January 1 and last day of June	State Board of Equalization	Mail notice of amount of assessed value of nonunitary property of state assessees.
§63.1 Rev. & Tax. Code	Quarterly	Assessors	Report claims for Sec. 63.1 exclusion filed and approved from October through December.
§69.5 Rev. & Tax. Code	Quarterly	Assessors	Report claims for Sec. 69.5 property tax relief filed and approved from October through December.

JANUARY

(continued)

Authority	Specified Date	Interested Parties	Act Required
§163 Rev. & Tax. Code	Annually	Assessors, Government entities	Notify assessor of specified lien information regarding assessment bonds.
Annual Assessors' Letter	Approx. January 2	State Board of Equalization, and state assessees	Valuation Division sends request for property statement to state assessees.
§434.5 Rev. & Tax. Code	January 10	State Board of Equalization	Last day for Board to certify Timberland Production Zone Values to County Assessors.
§5366 Rev. & Tax. Code	Within 15 days following lien date	Owners and operators of private and public airports	Furnish county assessor with statement listing names and addresses of owners of all aircraft using the airport as base.
Annual Private Railroad Car Schedule Annual Assessors' Letter	January 21	Private railroad car owners State assessees	Last day to inform Assistant to Executive Director of desire to make presentations to Board in February.
§2616 Rev. & Tax. Code	Not less than once every 12 months	Tax Collectors	1. File with Auditor statement of all transactions and receipts since last settlement; different dates may be arranged with auditor's approval or may be provided for by board of supervisors. 2. Account to Auditor for money collected.
§38401 Rev. & Tax. Code	On or before last day of month next succeeding each quarterly period	Timber tax assessees	Timber yield tax due for the prior October 1-December 31 period.
§11338 Rev. & Tax. Code	On or before January 31	State Board of Equalization	Last day to complete hearings on petitions for reassessment of private railroad cars.
§5841 Rev. & Tax. Code	On or before last day of each month	State Dept. of Housing & Community Development	Furnish assessor with report listing names and addresses of owners of all manufactured homes newly sited in county.**

* In practically all cases, the act required may be done before the specified date. If the specified date falls on Saturday, Sunday, or a legal holiday, the act required may be done on the next business day.

** This report is required each month, although this calendar lists it only for January.

FEBRUARY

Authority	Specified Date	Interested Parties	Act Required
§2606 Rev. & Tax. Code	February 1	Property owners	Second installment real property taxes due.
§§2700 and 2702 Rev. & Tax. Code	February 1	Property owners	If ordered by board of supervisors, second installment real property taxes and second installment (one-half) personal property taxes on the secured roll due.
Annual Private Railroad Car Schedule	Approx. February 1	Private railroad car owners	Valuation Division sends request for property statement to private railroad car assessees.
Annual Assessors' Letter and Private Railroad Car Schedule	During month of February	State assessees, private railroad car owners, and State Board of Equalization	State assessees and private railroad car owners to make presentations to State Board of Equalization the Board of Equalization on capitalization rates and other factors affecting values of state-assessed property and private railroad cars. In lieu of oral presentations, private railroad car taxpayers and state assessees may submit written presentations to the Chief, Board Proceedings Division by February 21.
Cal. Code Regs., Title 18, §§101 and 171	February 10	Assessors	Submit final printed property statement, mineral production report and exemption claim forms to State Board of Equalization.
Cal. Code Regs., Title 18, §202	February 15	State Board of Equalization, Assessors	Last day to consult with assessors on aircraft representative period.
§5762 Rev. & Tax. Code	February 15	Racehorse owners	Annual racehorse tax due.
§27421 Gov't. Code	February 20	Local taxing jurisdictions except school districts	Last day to request an estimate of the assessed valuation of property in the taxing district.
Cal. Code Regs., Title 18, §135(f)	Prior to March 1	Assessors	Send Homeowners' Property Tax Exemption Cooperative Housing Information Request to Co-ops.

MARCH

Authority	Specified Date	Interested Parties	Act Required
§2963 Rev. & Tax. Code	March 1	Tax Collector	Last day for tax collector to seize and sell property for taxes delinquent on the unsecured roll after three assessment years succeeding the date upon which the taxes became a lien.
Cal. Code Regs., Title 18, §202(f)	March 1	State Board of Equalization	Designates representative period for aircraft allocation.
§§830 and 830.1 Rev. & Tax. Code	March 1	State assesses	Last day to file property statements with State Board of Equalization but the Board may grant extensions for cause.
§5904(b) Rev. & Tax. Code	Approx. March 1	State Board of Equalization	Property Taxpayers' Advocate submits report to Executive Director.
§1647 Rev. & Tax. Code	Within 60 days after close of assessment year	Auditors	Prepare corrected valuation statements.
§254.5 Rev. & Tax. Code	March 15	Welfare organizations Veterans' organization	Last day to file affidavit and claim for exemption with assessor.
§255 Rev. & Tax. Code	March 15	Cemeteries Colleges Exhibitors Free public libraries Free museums Public schools	Last day to file affidavit and claim for exemption with assessor.
§255.3 Rev. & Tax. Code	On or before March 15	Assessors	Mail claim form for the homeowners' exemption to new property owners.
Cal. Code Regs., Title 18, §135(f)	March 15	Owners and operators of cooperative housing complexes	Last day to file homeowners' property tax exemption cooperative housing information request with assessor.
§255 Rev. & Tax. Code	March 31	Churches	Last day to file affidavit and claim for Church or Religious exemption with assessor.
§255 Rev. & Tax. Code	March 31	Churches with schools	Last day to file affidavit and claim for Religious exemption with assessor.

APRIL

Authority	Specified Date	Interested Parties	Act Required
§254.5 Rev. & Tax. Code	April 1	Assessors	Forward copies of affidavit and financial statement of welfare exemption and veterans' organization exemption claimants with recommendations to State Board of Equalization.
§255 Rev. & Tax. Code	April 1	Owners of documented vessels	Last day to file affidavit for classification of documented vessel with assessor.
§255 Rev. & Tax. Code	April 1	Owners of historical aircraft	Last day to file affidavit and claim for exemption with assessor.
§63.1 Rev. & Tax. Code	Quarterly	Assessors	Report claims for Sec. 63.1 exclusion filed and approved from October through December.
§69.5 Rev. & Tax. Code	Quarterly	Assessors	Report claims for Sec. 69.5 property tax relief filed and approved from October through December.
Cal. Code Regs., Title 18, §135(f)	April 1	Assessors	Mail homeowners' exemption claim to persons newly listed on Homeowners' Property Tax Exemption Cooperative Housing Information Request.
§5906(d) Rev. & Tax. Code	Annually (April 9 – Sacramento and June 4 – Culver City)	Property owners, assessors, other public agencies, and State Board of Equalization	Board holds public hearing to solicit input from interested parties and address the Property Taxpayers' Advocate's annual report.
§§2618 and 2705 Rev. & Tax. Code	April 10	Property owners	Second installment of taxes on the secured roll, if unpaid, is delinquent at 5:00 p.m.
Annual Assessors' Letter	April 22	State assessees	Last day to inform Chief, Board Proceedings Division of desire to make a presentation to the Board in May.
§255 Rev. & Tax. Code	April 15	Veterans, disabled veterans, and homeowners	Last day to file affidavit and claim for exemption with assessor.
§38401 Rev. & Tax. Code	On or before last day of month next succeeding each quarterly period	Timber tax assessees	Timber yield tax due for the prior January 1-March 31 period.
§11271 Rev. & Tax. Code	April 30	Private railroad car owners	Last day to file private railroad car report with State Board of Equalization. Failure to file will result in penalties unless an extension for cause has been granted.

MAY

Authority	Specified Date	Interested Parties	Act Required
Annual Assessors' Letter	May 7	State assessees and State Board of Equalization	<ol style="list-style-type: none"> 1. State assessees afforded the opportunity to make oral presentations to the Board concerning the valuation of their properties. 2. Last day for state assessees to submit written presentation to the Board on the valuation of their properties.
§27421 Gov't. Code	May 15	Assessors	Last day to provide local taxing jurisdictions—except school districts—of the estimated assessed valuation of property within the taxing district.
§20563 Rev. & Tax. Code	May 15	Senior citizens, blind and disabled persons	Last day to file affidavit and claim for homeowner or renters assistance with State Franchise Tax Board by 5 p.m. on August 31.
§20630.5 Rev. & Tax. Code	May 15	Senior citizens	Last day to file affidavit and claim for property tax postponement with State Controller by 5 p.m. on December 10.
§441 Rev. & Tax. Code	Last Friday in May	Property owners	Last day to file property statement, if required, with assessor.
Annual Assessors' Letter and §731 Rev. & Tax. Code	Between January 1 and June 1	State Board of Equalization State assessees	<ol style="list-style-type: none"> 1. Board sets unitary values for all state assessees. Staff will provide to the Board, in advance, the indicators of value and its recommendations for unitary value. 2. Staff mails notices of unitary value to state assessees along with a copy of the appraisal data report given to the Board. 3. State assessees have 20 days from date of mailing of value notice in which to file declaration of intent to petition the Board for reassessment of unitary values, and 30 days thereafter to file petition.
§830 Rev. & Tax. Code	May 30	Tax Rate Area Change Service subscribers	File corrected statement for change mailed between April 1 and May 1.
§38905.1 Rev. & Tax. Code	May 31	State Controller	Distribute timber tax revenue to county treasurers.

JUNE

Authority	Specified Date	Interested Parties	Act Required
§2855 Rev. & Tax. Code	June 1	Auditors	Deliver certified secured roll to tax collector showing delinquent penalties and cost.
§§2626 and 2627 Rev. & Tax. Code	June 1-4	Auditors	Settle with and deliver certified delinquent roll to tax collector.
§5906(d) Rev. & Tax. Code	Annually (April 9 – Sacramento and June 4 – Culver City)	Property owners, assessors, other public agencies, and State Board of Equalization	Board holds public hearing to solicit input from interested parties and address the Property Taxpayers' Advocate's annual report.
§§3351-3353, 3361 Rev. & Tax. Code	June 8	Tax collectors	Publish notice of impending default of property taxes and notice of intent to sale.
§3691.3 Rev. & Tax. Code	June 15	Assessors	Furnish description of property scheduled to be subject to power of sale.
§2189.1 Rev. & Tax. Code	June 30	State Assesseees, Tax Collectors	Separately billed taxes on state-assessed personal property unpaid after July 2 shall be transferred to the unsecured roll.
§38204 Rev. & Tax. Code	June 30	State Board of Equalization	Last day to estimate immediate harvest value of timber for the succeeding July 1-December 31.
§278 Rev. & Tax. Code	Not specified	Disabled veterans	Last day to file termination notice with assessor.
§257 Rev. & Tax. Code	June 30	Religious Exemption claimants	Last day to notify assessor that property is no longer eligible for exemption.
§732 Rev. & Tax. Code	Between the first day of January and the last day of June	State Board of Equalization, state assesseees	<ol style="list-style-type: none"> 1. Last day to mail notice of allocated assessed values and assessed values of nonunitary property to state assesseees. 2. State assesseees have 20 days from date of mailing of value notice in which to file declaration of intent to petition the Board for reassessment of values, and 30 days thereafter to file petition.
§746 Rev. & Tax. Code	Upon or prior to completion of Board roll	State Assesseees	<ol style="list-style-type: none"> 1. Last day to mail notice of allocated assessed values of unitary property to state assesseees. 2. State assesseees have 10 days from the date of mailing to petition board for reallocation.
§3437 Rev. & Tax. Code	June 30	Interested parties	Last day to pay amount due on any property to avoid default if it is separately valued on secured roll.
§4217 Rev. & Tax. Code	Prior to 5 p.m. June 30th of 5th year	Any person with tax defaulted property	May elect to pay delinquent taxes in installments.
§452 Rev. & Tax. Code	Six months prior to lien date	State Board of Equalization	Transmit prescribed property statement forms to assessors.

Authority	Specified Date	Interested Parties	Act Required
§3436 Rev. & Tax. Code	July 1	Tax Collectors	Unpaid taxes are in default.
§5366 Rev. & Tax. Code	Not later than July 1	Assessors	Provide California Department of Aeronautics data on aircraft using airports in county as base.
§§616 and 617 Rev. & Tax. Code	Not later than July 1	Assessors, Auditors	Complete local assessment roll and deliver to auditor.
§280 Rev. & Tax. Code	On or after July 1	Auditors	Conduct audit of veterans' exemptions.
§1601 Rev. & Tax. Code	Unspecified	Clerks of boards of supervisors	Publish notice of filing period for applications for reduction in assessment and/or notice of time when county board will meet to equalize assessments.
§619 Rev. & Tax. Code	On Completion of Roll	Assessors	Inform each assessee of increase in full cash value.
§647 Rev. & Tax. Code	July 1	Assessors	Furnish a copy of assessment roll to cities and districts in 2nd through 58th class counties.
§63.1 Rev. & Tax. Code	Quarterly	Assessors	Report claims for Sec. 63.1 exclusion filed and approved from April through June.
§69.5 Rev. & Tax. Code	Quarterly	Assessors	Report claims for Sec. 69.5 property tax relief filed and approved from April through June.
Annual Private Railroad Car Schedule	July 1 to July 15	State Board of Equalization, private railroad car owners	Discuss value indicators and supporting data with private railroad car tax assessees.
§1603 Rev. & Tax. Code*	July 2	Property owners other than state assessees	First day to file application for assessment reduction.
§407 Rev. & Tax. Code	Second Monday in July	Assessors	Report assessment statistics to State Board of Equalization.
§443.1 Rev. & Tax. Code	By July 15	Assessors	Where requested, return duplicate property statement to taxpayer.
§755 Rev. & Tax. Code	July 15	State Board of Equalization	Transmit estimates of total assessed values of state-assessed property to county auditors.
§755 Rev. & Tax. Code	July 15	Interested parties	First day to inspect estimate of assessments on Board roll.
§27423 Gov't. Code	July 15	Auditors	Certify to State Controller property tax revenue attributable to timber.

* But see §1605 Rev. & Tax. Code

JULY

(continued)

Authority	Specified Date	Interested Parties	Act Required
§1604 Rev. & Tax. Code	Third Monday	County boards	Meets to equalize assessments, 2nd to 58th class counties.
§1840 Rev. & Tax. Code	On or before third Monday in July, or two weeks after local roll delivery	Counties, city and county, and municipal corporations	Apply to State Board of Equalization for review, equalization, or adjustment of assessments.
§2910.1 Rev. & Tax. Code	No later than 30 days prior to August 31	Tax Collectors	Mail tax bills for assessments on unsecured roll.
§749 Rev. & Tax. Code	Prior to July 31	State Board of Equalization	Last day to notify petitioners of its decisions on petitions for corrections of allocated assessments.
§755 Rev. & Tax. Code	On or Prior to July 31	State Board of Equalization	Transmit changes to estimates of total assessed values of state-assessed property to county auditor.
§756 Rev. & Tax. Code	On or Before July 31	State Board of Equalization	<ol style="list-style-type: none"> 1. Board adopts assessment rolls. 2. Staff transmits assessment rolls to county auditors. 3. Roll is open to inspection by interested agencies or districts.
§38401 Rev. & Tax. Code	On or before last day of month next succeeding each quarterly period	Timber tax assessees	Timber yield tax due for the prior April 1-June 30 period.
Annual Assessors' Letter	July 31	State Board of Equalization	Last day to hear petitions for correction of allocated unitary values and for reassessment of unitary or nonunitary values. Final date for Board decisions on petitions for corrections of allocated values.

AUGUST

Authority	Specified Date	Interested Parties	Act Required
§11336 Rev. & Tax. Code	On or before August 1	State Board of Equalization	1. Board adopts private railroad car assessment roll. 2. Staff mails notices of assessments.
§275.5 Rev. & Tax. Code	August 1	Documented vessel owners	Last day to file late affidavit and claim for assessment under Sec. 227.
§§2628 and 2856 Rev. & Tax. Code	August 10	Tax collectors	Prepare and file with auditor collections reports.
§§1647-1649 Rev. & Tax. Code	August 15	Auditors	Prepare valuation statements and transmit them to Controller and State Board of Equalization.
§647 Rev. & Tax. Code	Third Monday in August	Assessors	Furnish copy of assessment roll to cities and districts in counties of 1st class.
§11337 Rev. & Tax. Code*	Between August 1 & August 21	Private railroad car owners	Assessment roll open to inspection by all persons interested.
§11338 Rev. & Tax. Code	On or Before August 21	Private railroad car owners	1. Last day to file declaration of intent to petition for reassessment. If the declaration of intent to petition is not timely filed, a petition for reassessment will not be accepted. However, if a petition for reassessment is filed within the declaration of intent filing period, a declaration of intent need not be filed. 2. Last day to file a petition for abatement of penalty.
§20563 Rev. & Tax. Code	August 31	Senior citizens, blind and disabled persons	Last day to file for homeowners or renters assistance with Franchise Tax Board.
§2922 Rev. & Tax. Code	August 31	Property owners	Taxes on property on unsecured roll as of July 31 delinquent if unpaid.

* But see §11651.5 Rev. & Tax. Code

SEPTEMBER

Authority	Specified Date	Interested Parties	Act Required
§1367 Rev. & Tax. Code	During fiscal year (September 1)	Assessors	Last day to inform State Board of Equalization of total assessed value of properties receiving the homeowners' exemption.
§§423 and 439.2 Rev. & Tax. Code	No Later Than September 1	State Board of Equalization, Assessors	Announces interest component for valuing open-space lands and historical property.
Annual Assessors' Letter	September - November	State Assesseees	Board hears petitions for reassessment of unitary and nonunitary values.
§29100 Gov't. Code	First Business Day of September	Boards of supervisors	Fix county and district tax rates.
§3371 Rev. & Tax. Code	September 8	Tax collectors	Publish affidavit and list of property with unpaid taxes and in default.
§1603 Rev. & Tax. Code	September 15	Property owners	Last day to file application for assessment reduction.
§11338 Rev. & Tax. Code	On or Before September 20	Private railroad car owners	Last day to file a petition for reassessment (Board may extend to October 5).
§1604 Rev. & Tax. Code	Fourth Monday in September	County boards	In counties of 1st class, meet to equalize assessments.
§2601 Rev. & Tax. Code	Fourth Monday in September	Auditors	Deliver secured roll to tax collector or assessor if the roll is machine prepared or if the extended roll is retained in electronic data processing equipment and no physical document is prepared.
§2229(c) Rev. & Tax. Code	On or before September 30	Auditors	File a claim with State Controller for reimbursement of tax loss attributable to ad valorem property tax exemption.

OCTOBER

Authority	Specified Date	Interested Parties	Act Required
§11401 Rev. & Tax. Code	October 1	State Board of Equalization	Levy of private railroad car tax.
§63.1 Rev. & Tax. Code	Quarterly	Assessors	Report claims for Sec. 63.1 exclusion filed and approved from July through September.
§69.5 Rev. & Tax. Code	Quarterly	Assessors	Report claims for Sec. 69.5 property tax relief filed and approved from July through September.
Annual Assessors' Letter	October	State assessees	Board hears petitions for reassessment of unitary or nonunitary values.
§11404 Rev. & Tax. Code*	October 15	State Board of Equalization	Last day to mail notice of assessment and tax bills to private railroad car owners.
Cal. Code Regs., Title 18, §171(a)	October 15	Assessors	Send draft copies of property statements, mineral production report forms and checklist to State Board of Equalization.
Cal. Code Regs., Title 18, §1045	October 15	Assessors	Send draft copies of racehorse tax forms to State Board of Equalization.
Cal. Code Regs., Title 18, §135	October 15	Homeowners' exemption claimants	Last day to cure defects in timely filed homeowners' exemption claims.
§2601 Rev. & Tax. Code	October 16	Auditors	Deliver extended secured roll to tax collector if roll and tax bills machine prepared, or the completed tax bills if only the tax bills machine prepared.
§16144 Gov't. Code	October 31	Cities and counties	Send listing of open-space lands qualifying for state payment to the Secretary of Resources Agency.
§38401 Rev. & Tax. Code	On or before last day of month next succeeding each quarterly period	Timber tax assessees	Timber yield tax due for the prior July 1-September 30 period.
§2922(b) Rev. & Tax. Code	Second succeeding month after penalty attaches	Property owners	Pay taxes on the unsecured roll not paid by August 31 to avoid additional penalty.

* But see §11651.5 Rev. & Tax. Code

NOVEMBER

Authority	Specified Date	Interested Parties	Act Required
Cal. Code Regs., Title 18, §101	Unspecified (November 1)	State Board of Equalization	Send prescribed exemption forms, instructions, and checklist to assessors.
Annual Assessors' Letter	November	State Assesseees	Board hears petitions for reassessment of unitary and nonunitary values.
§2605 Rev. & Tax. Code	November 1	Property owners	First installment of real property taxes and all taxes on personal property on the secured roll are due.
§§2700 and 2701 Rev. & Tax. Code	November 1	Property owners	If ordered by board of supervisors, first installment real property taxes and first installment (one-half) personal property taxes on the secured roll are due.
§2609 Rev. & Tax. Code	On or before date taxes payable	Tax collectors	Publish notice of dates when taxes due and delinquent.
§2610.5 Rev. & Tax. Code	On or before November 1	Tax collectors	Mail county tax bills to property owners.
Private Railroad Car Schedule	November	Private railroad car owners	Board hears petitions for reassessment.
§38905.1 Rev. & Tax. Code	November 30	State Controller	Distribute timber tax revenue to county treasurers.

DECEMBER

Authority	Specified Date	Interested Parties	Act Required
Annual Private Railroad Car Schedule	December	Private railroad car owners	Board hears petitions for reassessment.
Cal. Code Regs., Title 18, §101	December 1	Assessors	Send draft copies of exemption claim forms and checklist to State Board of Equalization.
§54902 Gov't. Code	On or before December 1	Cities and districts	Last day to report creation or change in boundaries of revenue districts to assessors and Board of Equalization.
§§ 273.5(a), 275(a), and 276(a) Rev. & Tax. Code	December 10	Homeowners, Veterans, and Disabled Veterans	Last day to file late affidavit and claim for exemption with assessor.
§§2617 and 2704 Rev. & Tax. Code	December 10	Property owners	First installment of taxes on the secured roll, if unpaid, is delinquent at 5:00 p.m.
§11405 Rev. & Tax. Code*	December 10	Private railroad car owners	Last day to pay private railroad car tax without penalties or interest.
Cal. Code Regs., Title 18, §135	December 10	Homeowners	Last day to terminate homeowners' exemption without penalty.
Not specified	December 10	Disabled veterans	Last day to terminate disabled veterans' exemption without penalty.
Not specified	December 10	Religious exemption claimants	Last day to terminate religious exemptions without penalty.
§20630.5 Rev. & Tax. Code	December 10	Senior citizens	Last day to file for postponement of taxes with State Controller.
Cal. Code Regs., Title 18, §1045	December 15	Assessors	Provide annual Racehorse Tax Return form to taxpayers for January 1 filing.
Cal. Code Regs., Title 18, §1045	December 25	Assessors	Deliver to tax collector a list of taxpayers who were sent annual Racehorse Tax Return forms.
§744 Rev. & Tax. Code	December 31	State Board of Equalization	Last day to complete decisions on petitions for reassessment of unitary and nonunitary values.
§38204 Rev. & Tax. Code	December 31	State Board of Equalization	Last day to estimate the immediate harvest value of timber for January 1-June 30 period.
§§38202 and 38203 Rev. & Tax. Code	December 31	State Board of Equalization	Last day to adjust and to certify timber yield tax rate.
§256 Rev. & Tax. Code	Prior to lien date	Assessors	Send Church exemption claim form to prior year recipient.
§257.1 Rev. & Tax. Code	Prior to lien date	Assessors	Send Religious exemption notice form to prior year's recipients of the exemption.

* But see §11651.5 Rev. & Tax. Code

APPENDIX 2

State of California

BOARD OF EQUALIZATION

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Recommended Bibliography

Summary of Constitutional and Statutory Authorities, Pamphlet No. 72, State Board of Equalization.

Property Taxes Law Guide, State Board of Equalization, Volumes 1-3, Sacramento California. Available at cost through Document Design & Control, P.O. Box 942879 Sacramento, CA 94279-0001, (916) 445-9698.

Property Tax Rules (Chapter 1, Title 18 of California Code of Regulations.) State Board of Equalization. Listed in Appendix 2.

Information on the Board publications listed above can be obtained by writing to the Communications Management Division of the State Board of Equalization, P.O. Box 942879, Sacramento, CA 94279-0001.

Ehrman, Kenneth A., and Flavin, Sean. *Taxing California Property*. Third edition, Callaghan & Company. Please write to the publisher at 155 Pfingsten Road, Deerfield, Illinois 60015, for more information on this work.

Bone, James S. *California Property Tax Handbook*. Please write to James Bone & Associates, 23832 Rockfield #185, Lake Forest, CA 92630, or call (800) 845-3989.

Assessors' Handbook, State Board of Equalization. Individual sections of the Handbook and current charges per copy are available through the State Board of Equalization, Assessment Standards Division, MIC:64, P.O. Box 942879, Sacramento, CA 94279-0064, (916) 445-4982. A listing of the individual sections follows:

NUMBER	TITLE
021	Tax Situs of Property
215	Standards for Assessors' Maps, Parcel Numbering and Tax-Rate Area Systems
222	Standard Form List
262	Church Exemption
265	Cemetery Exemption
267	Welfare Exemption
271	Assessment Roll Procedures
501	General Appraisal Manual
501A	The Income Approach to Value
504	General Audit Guidelines
505	Capitalization Formulas and Tables
510A	Appraisal of Bowling Centers
510B	The Appraisal of Golf Courses
510C	The Appraisal of Cemeteries
510D	The Appraisal of Mobilehomes Parks
510E	The Appraisal of Shopping Centers
510F	Cash Equivalent Analysis
515	The Appraisal of Mobilehomes
517	Appraisal of Possessory Interests
521	Appraisal of Agricultural Property
521A	The Valuation of Open-Space Property
530	Estimating RCLND (Replacement Cost Less Normal Depreciation)
531	Residential Building Costs
534	Rural Building Costs
535	The Appraisal of Single-Family Residential Properties (A Programmed Text)

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560	Valuation of Mines and Quarries
566	The Assessment of Petroleum Properties
568	The Appraisal of Cable Television
570	Commercial Aircraft Value Allocation
576	Vessel Assessment Procedure
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581	Equipment Index Factors
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---	The Appraisal of Public Utilities

APPENDIX 4

Board Members

DISTRICT	MEMBER	OFFICE ADDRESSES	TELEPHONE
First	Johan Klehs	22320 Foothill Boulevard, Suite 650 Hayward 94541	(510) 247-2125
Second	Dean F. Andall	7540 Shoreline Drive, Suite D Stockton 95219	(209) 473-6579
Third	Ernest J. Dronenburg, Jr.	110 West C Street, Suite 1709 San Diego 92101	(619) 237-7844
Fourth	John Chiang Acting Member	901 Wilshire Blvd., Suite 210 Santa Monica 90401-1856	(310) 451-5777
State Controller	Kathleen Connell	300 Capitol Mall 18th Floor, Suite 100 Sacramento 95814	(916) 445-2636

Executive Administration

EXECUTIVE OFFICER	OFFICE ADDRESSES	TELEPHONE
E. L. Sorensen, Jr. Executive Director	450 N Street, P.O. Box 942879 Sacramento 94279-0073	(916) 445-3956
John P. Warass Chief Deputy Director	450 N Street, P.O. Box 942879 Sacramento 94279-0070	(916) 684-5023
Jennifer L. Willis Property Taxpayers' Advocate	450 N Street, P.O. Box 942879 Sacramento 94279-0070	(916) 324-2798
Timothy W. Boyer Chief Counsel	450 N Street, P.O. Box 942879 Sacramento 94279-0070	(916) 445-4380
Lawrence A. Augusta Assistant Chief Counsel, Property Taxes	450 N Street, P.O. Box 942879 Sacramento 94279-0082	(916) 445-6493

Property Taxes Department

DEPARTMENT OFFICER	OFFICE ADDRESSES	TELEPHONE
James E. Speed, Deputy Director	450 N Street, MIC: 62, P.O. Box 942879 Sacramento 94279-0062	(916) 445-1516
Richard C. Johnson, Chief, Assessment Standards Division	450 N Street, MIC: 64, P.O. Box 942879 Sacramento 94279-0064	(916) 445-4982
Ramon J. Hirsig, Chief, Valuation Division	450 N Street, MIC: 61, P.O. Box 942879 Sacramento 94279-0061	(916) 322-2323
William B. Jackson, Chief Timber Tax Division	450 N Street, MIC: 60, P.O. Box 942879 Sacramento 94279-0060	(916) 445-6964

APPENDIX 5

County Assessors

COUNTY	COUNTY DISTRICT	ASSESSOR	OFFICE ADDRESS	TELEPHONE NUMBER
1. Alameda	First	John N. Scott	1221 Oak Street Oakland 94612	(510) 272-3755
2. Alpine	Second	David S. Peets	P.O. Box 155 Markleeville 96120	(916) 694-2283
3. Amador	Second	Raymond Olivarria	500 Argonaut Lane Jackson 95642	(209) 223-6351
4. Butte	Second	Kenneth O. Reimers	County Adm. Bldg. 25 County Center Drive Oroville 95965-3382	(916) 538-7314
5. Calaveras	Second	William D. Ratterman	Government Center San Andreas 95249	(209) 754-6356
6. Colusa	First	E. Dan O'Connell	Courthouse 547 Market Street Colusa 95932	(916) 458-0450
7. Contra Costa	First	Gus S. Kramer	834 Court Street Martinez 94553	(510) 313-7400
8. Del Norte	First	Gerald D. Cochran	482 G Street, Suite 3 Crescent City 95531-4016	(707) 464-7200
9. El Dorado	Second	John A. Winner	360 Fair Lane Placerville 95667	(916) 621-5719
10. Fresno	Second	William C. Greenwood	2281 Tulare Street, #201 Fresno 93721	(209) 488-3514
11. Glenn	First	Vince T. Minto	526 West Sycamore Street Willows 95988	(916) 934-6402
12. Humboldt	First	Raymond L. Jerland	Courthouse, Room 129 825 Fifth Street Eureka 95501-1172	(707) 445-7276
13. Imperial	Third	Michael R. Smith	940 West Main Street El Centro 92243-2874	(619) 339-4244
14. Inyo	Second	Richard A. White	Courthouse, 168 North Edwards Drawer J Independence 93526	(619) 878-0303
15. Kern	Second	James W. Maples	1115 Truxtun Avenue Bakersfield 93301	(805) 861-2311

COUNTY	COUNTY DISTRICT	ASSESSOR	OFFICE ADDRESS	TELEPHONE NUMBER
16. Kings	Second	George J. Misner	County Government Center 1400 West Lacey Blvd. Hanford 93230	(209) 582-3211 Ext. 2486
17. Lake	First	Dan L. Irwin	255 North Forbes Lakeport 95453	(707) 263-2302
18. Lassen	First	Kenneth Bunch	220 South Lassen St., Rm. 104 Susanville 96130	(916) 251-8241
19. Los Angeles	Second/Fourth	Kenneth P. Hahn	500 W. Temple Street, Rm. 320 Los Angeles 90012-2770	(213) 974-3101
20. Madera	Second	Thomas P. Kidwell	209 West Yosemite Avenue Madera 93637	(209) 675-7710
21. Marin	First	Joan C. Thayer	Civic Center, Room 202 P.O. Box C San Rafael 94913	(415) 499-7198
22. Mariposa	Second	Gary R. Estep	Bullion Street P.O. Box 35 Mariposa 95338	(209) 966-2332
23. Mendocino	First	Charles Cliburn	Courthouse, Rm. 102 Ukiah 95482	(707) 463-4311
24. Merced	Second	David A. Cardella	2222 M Street Merced 95340-3780	(209) 385-7631
25. Modoc	First	Josephine Johnson	204 South Court Street, Rm. 106 Alturas 96101	(916) 233-6218
26. Mono	Second	R. Glenn Barnes	Courthouse, Annex I P.O. Box 456 Bridgeport 93517-0456	(619) 932-5204
27. Monterey	First	Bruce A. Reeves	240 Church Street, Rm. 202 P.O. Box 570 Salinas 93902	(408) 755-5035
28. Napa	First	John Tuteur	1127 First Street, Rm. 128 Napa 94559-2931	(707) 253-4466
29. Nevada	Second	Richard P. Allen	950 Maidu Lane Nevada City 95959-8617	(916) 265-1232
30. Orange	Third	Bradley L. Jacobs	630 North Broadway P.O. Box 149 Santa Ana 92702	(714) 834-2727
31. Placer	Second	Bruce M. Dear	Placer County Adm. Center 145 Fulweiler Avenue Auburn 95603-4594	(916) 889-4300

COUNTY	COUNTY DISTRICT	ASSESSOR	OFFICE ADDRESS	TELEPHONE NUMBER
32. Plumas	Second	Ernest R. Eaton, Jr.	No. 1 Main Street P.O. Box 11016 Quincy 95971	(916) 283-6380
33. Riverside	Third	Gary L. Orso	4080 Lemon Street P.O. Box 12004 Riverside 92502-2204	(909) 275-6250
34. Sacramento	Second	Roger G. F. Fong	700 H Street, Room 3720 Sacramento 95814	(916) 440-5261
35. San Benito	First	Arnold R. Fontes	440 Fifth Street, Room 108 Hollister 95023-3893	(408) 636-4030
36. San Bernardino	Second	Donald E. Williamson	Hall of Records Bldg. 172 W. Third St., Fifth Floor San Bernardino 92415-0310	(909) 387-6730
37. San Diego	Third	Gregory J. Smith	1600 Pacific Highway, Rm. 110 San Diego 92101-2480	(619) 531-5507
38. San Francisco	First	Doris M. Ward	875 Stevenson St., Third Floor San Francisco 94103	(415) 554-5507
39. San Joaquin	Second	Gary W. Freeman	24 South Hunter Street Room 303 Stockton 95202-3273	(209) 468-2630
40. San Luis Obispo	Second	Dick Frank	Room 100 County Government Center San Luis Obispo 93408	(805) 781-5643
41. San Mateo	First	Warren Slocum	County Government Center Redwood City 94063	(415) 363-4500
42. Santa Barbara	Second	Kenneth A. Pettit	105 East Anapamu Street Room 204 Santa Barbara 93101-2062	(805) 568-2550
43. Santa Clara	First	Lawrence E. Stone	Government Center 70 West Hedding Street San Jose 95110	(408) 299-4347
44. Santa Cruz	First	Robert C. Petersen	Courthouse 701 Ocean St. Santa Cruz 95060	(408) 454-2002
45. Shasta	First	Cris Andrews	Courthouse, Rm. 115 1500 Court Street Redding 96001-1694	(916) 225-5501
46. Sierra	Second	William G. Copren	Courthouse, P.O. Box 8 Downieville 95936	(916) 289-3283
47. Siskiyou	First	Carl A. Bontrager	311 Fourth Street Yreka 96097	(916) 842-8036

COUNTY	COUNTY DISTRICT	ASSESSOR	OFFICE ADDRESS	TELEPHONE NUMBER
48. Solano	First	Robert P. Blechschmidt	600 Texas Street Fairfield 94533-6386	(707) 421-6200
49. Sonoma	First	James Gallagher	585 Fiscal Drive, Rm. 104F Santa Rosa 95403-2872	(707) 527-1888
50. Stanislaus	Second	Mike DeFerrari	1100 H Street P.O. Box 1068 Modesto 95353-1068	(209) 525-6461
51. Sutter	First	Michael V. Strong	212 Bridge Street P.O. Box 1555 Yuba City 95992	(916) 822-7160
52. Tehama	First	Robert C. Brownfield	444 Oak Street P.O. Box 428 Red Bluff 96080	(916) 527-5931
53. Trinity	First	Dero B. Forslund	Main and Court Street P.O. Box 1255 Weaverville 96093	(916) 623-1257
54. Tulare	Second	Gregory B. Hardcastle	Room 102-E Courthouse Visalia 93291-4593	(209) 733-6361
55. Tuolumne	Second	David W. Wynne	No. 2 South Green Street Sonora 95370	(209) 533-5535
56. Ventura	Second	Glenn E. Gray	Government Center 800 South Victoria Avenue Ventura 93009	(805) 654-2181
57. Yolo	First	Alan B. Flory	625 Court Street, Room 104 Woodland 95695	(916) 375-6496
58. Yuba	Second	David A. Brown	935 - 14th Street Marysville 95901	(916) 741-6221

California State Board of Equalization
450 N Street • Sacramento, California
(Mailing Address: P.O. Box 942879 • Sacramento, CA 94279-0001)